

CALIFORNIA COALITION AGAINST  
SEXUAL ASSAULT

FINANCIAL STATEMENTS  
YEARS ENDED SEPTEMBER 30, 2008 AND 2007  
WITH INDEPENDENT AUDITOR'S REPORT

CALIFORNIA COALITION AGAINST SEXUAL ASSAULT  
SEPTEMBER 30, 2008

---

TABLE OF CONTENTS

	<u>Page</u>
<u>FINANCIAL STATEMENTS</u>	
Independent Auditor's Report on Financial Statements	1
Statement of Financial Position	2
Statement of Activities	3
Schedule of Functional Expenses	4
Statement of Cash Flows	6
Notes to the Financial Statements	7
<u>SUPPLEMENTARY INFORMATION</u>	
Schedule of Federal and State Awards	12
Statement of Costs Budgeted Claimed and Accepted, Office of Emergency Services Grant	13
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	15
Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	17
<u>FINDINGS AND QUESTIONED COSTS</u>	
Schedule of Audit Findings and Questioned Costs	19
Summary of Findings and Recommendations	20
Status of Prior Year's Findings	21

## FINANCIAL SECTION

GOODELL,  
PORTER,  
SANCHEZ &  
BRIGHT, LLP

C E R T I F I E D  
P U B L I C  
A C C O U N T A N T S

JOHN L. GOODELL, CPA  
VIRGINIA K. PORTER, CPA  
BEVERLY A. SANCHEZ, CPA  
SUZY H. BRIGHT, CPA  
RICHARD J. GOODELL, CPA

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of Directors  
California Coalition Against Sexual Assault  
Sacramento, California

We have audited the accompanying statement of financial position of the California Coalition Against Sexual Assault (CALCASA) as of September 30, 2008 and 2007, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of CALCASA's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respects, the financial position of the California Coalition Against Sexual Assault (CALCASA) at September 30, 2008 and 2007, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 27, 2009 on our consideration of California Coalition Against Sexual Assault (CALCASA) internal control over financial reporting and our tests of compliance with certain provisions of laws regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal controls over financial reporting or on compliance, and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the CALCASA's basic financial statements. The accompanying statistical schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of CALCASA. The statistical schedules, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*GoodeLL, Porter, Sanchez & Bright, LLP*  
GOODELL, PORTER, SANCHEZ & BRIGHT, LLP  
Certified Public Accountants

March 27, 2009

CALIFORNIA COALITION AGAINST SEXUAL ASSAULT  
STATEMENT OF ACTIVITIES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007

	<u>2008</u>	<u>2007</u>
<b>REVENUES</b>		
Public Support		
Government grants and support:		
Federal	\$ 1,964,455	\$ 2,169,048
Other Grants	48,420	-
Donations	175,050	177,075
Donated Professional Services	3,600	30,966
Membership Dues	33,995	33,455
Conference Fees	74,375	77,793
Publications, Materials and Other	5,599	56,091
Total Support and Revenue	<u>2,305,494</u>	<u>2,544,428</u>
<b>EXPENSES</b>		
Training & Technical Assistance	208,734	168,923
Campus Violence Program	647,727	939,445
State Coalition Program	94,217	118,986
Media Campaign Project	719,055	600,558
Prevention Connection	284,393	340,970
Legal	48,129	-
Conferences	40,636	37,399
Tax Check-off Promotion	6,761	18,077
Administrative Expenses	90,281	114,480
Total Expenses	<u>2,139,933</u>	<u>2,338,838</u>
<b>INCREASE IN NET ASSETS</b>	165,561	205,590
 NET ASSETS, Beginning of Year	 <u>528,810</u>	 <u>323,220</u>
 NET ASSETS, End of Year	 <u><u>\$ 694,371</u></u>	 <u><u>\$ 528,810</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CALIFORNIA COALITION AGAINST SEXUAL ASSAULT  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007

	Training and Technical Assistance	Program Services						General and Administrative	Total
		Campus Violence	State Coalition	Media Campaign	Prevention Connection	Conferences	Tax Check-off Promotion		
Expenses:									
Salaries and Wages	\$ 86,642	\$ 346,693	\$ 55,344	\$ 305,737	\$ 159,367		4,086	\$ 16,455	\$ 974,324
Employee Benefits and Payroll Taxes	18,488	88,187	9,958	67,650	35,338		897	3,242	223,760
Total Salaries and Related Expenses	105,130	434,880	65,302	373,387	194,705		4,983	19,697	1,198,084
Occupancy/Rent	12,756	65,852	5,270	48,075	23,739		886	1,756	158,334
Equipment Rental	560	3,109		2,109	1,043		38	77	6,936
Insurance	1,333	6,503	117	4,982	2,355		54	215	15,559
Office Expenses	2,602	6,559	1,351	8,987	4,521		305	1,182	25,507
Postage and Shipping	622	12,399	838	5,924	841	\$ 1,012	27	2,543	24,206
Telephone and Internet	2,471	12,789	246	11,900	5,072	75	448	2,305	35,306
Recruitment				769				174	943
Miscellaneous	196	2,117	443	3,066	394		2,505	9,642	18,363
Staff Training and Development	1,153	671	1,140	457	463			25	3,909
Library Expenses	4,495	82		8,407	18				13,002
Contract Services	4,013	29,222	1,563	41,411	96,641		2,755	22,646	198,251
Temporary Staffing	2,912	7,421	1,057	13,764	2,912		529	4,957	33,552
Donated Professional Services			30,966						30,966
Legal and Professional Services	806	4,161	500	3,033	1,500			2,095	12,095
Publications and Printing		2,473	183	824	16	33		63	3,592
Outreach Materials/Forum/Initiative		871	200	9,100	138		4,000	4,388	18,697
Travel	24,668	54,230	7,404	21,267	5,862		1,547	10,694	125,672
CALCASA Conferences/Trainings	5,206	296,106	2,406	43,096	750	36,279		7,440	391,283
Depreciation								24,581	24,581
Total expenses	\$ 168,923	\$ 939,445	\$ 118,986	\$ 600,558	\$ 340,970	\$ 37,399	\$ 18,077	\$ 114,480	\$ 2,338,838

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

CALIFORNIA COALITION AGAINST SEXUAL ASSAULT  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2008 AND 2007

---

NOTE 1 - ORGANIZATION

The California Coalition Against Sexual Assault (CALCASA) is a nonprofit organization founded in 1980. The Agency is divided into six geographical regions, which elects a representative to serve on the CALCASA Board of Directors. CALCASA's primary mission is to provide leadership, vision, and resources to rape crisis centers, individuals, and other entities committed to ending sexual assault.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

Basis of Accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the general-purpose financial statements. Basis of Accounting relates to the timing of measurement made, regardless of the measurement focus applied.

CALCASA's records are kept on the accrual basis of accounting. Their revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered). CALCASA reports contributions of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restrictions are accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

B. Unrestricted Net Assets

Portion of net assets over which the governing board has discretionary control for general operations of CALCASA.

C. Contributed Professional Services

Contributed Services are recognized when received if such services (a) create or enhance non-financial assets or (b) require specialized skills that are provided by individuals possessing those skills, and would typically need to be purchased if not donated. The contributed services were used for State Coalition and Campus Sexual Assault Research Project programs. The value of these contributed services of \$3,600 and \$30,966 were recognized as revenue in the accompanying statement of activities during 2008 and 2007, respectively.

CALIFORNIA COALITION AGAINST SEXUAL ASSAULT  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2008 AND 2007

---

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

H. Revenue Recognition

Government grants are recognized as revenue to the extent of qualifying expenses being incurred. Private grants and contributions that have been awarded (or promised) for a specific purpose where restriction is not met is recognized as temporarily restricted net assets. In the period when the services have been rendered and/or specific restrictions have been met, the temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction. Grant revenues for which the restriction has been met in the same year are recorded as unrestricted support.

I. Functional Expense Classifications

Certain administrative and other indirect expenses are allocated to various operating programs based upon detailed estimates prepared by management. Costs have been allocated among the programs and supporting services benefited.

J. Income Taxes

CALCASA is a tax-exempt non-profit corporation under Section 501(c)(3) of the Internal Revenue Code and Section 23701 (d) of the California Revenue and Taxation Code. Accordingly, no tax provision has been made.

K. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.



CALIFORNIA COALITION AGAINST SEXUAL ASSAULT  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2008 AND 2007

---

NOTE 7 - FURNITURE AND EQUIPMENT

Fixed assets are recorded at cost and depreciated on a straight-line basis over their estimated useful lives of 5 years. At September 30, 2008 the cost of capitalized assets were as follows:

	<u>2008</u>	<u>2007</u>
Furniture	\$ 204,935	\$163,654
Equipment	<u>44,327</u>	<u>44,328</u>
Total furniture and equipment	249,262	207,982
Accumulated depreciation	<u>(159,968)</u>	<u>(126,469)</u>
Total	<u>\$ 89,294</u>	<u>\$ 81,513</u>

During the fiscal years ended September 30, 2008 and 2007 office and computer equipment was purchased under a grant contract through OES. Equipment purchased with OES funds cannot be disposed of, traded or sold without prior written approval. Depreciation expense at September 30, 2008 and 2007 totaled \$33,499 and \$24,581, respectively.

NOTE 8 - EMPLOYEE BENEFIT PLAN

CALCASA has a salary deferral 403(b) plan covering substantially all employees. Under the plan each employee can contribute up to the maximum allowed by the law. CALCASA matches employee contributions dollar for dollar up to 5% of an employee's gross annual salary. During the fiscal year ended September 30, 2008 and 2007, CALCASA contributed \$45,890 and \$39,895, respectively.

CALIFORNIA COALITION AGAINST SEXUAL ASSAULT  
SCHEDULE OF BUDGET AND EXPENSES  
OFFICE OF EMERGENCY SERVICES  
CONTRACT # TE 06091578  
YEAR ENDED SEPTEMBER 30, 2008

---

	Budget Including Modifications	Prior Year Form 201s	Current Year Form 201s	Expenses Per Audit	Difference
Personnel Services	\$ 127,439	\$ 105,129	\$ 22,310	\$ 22,310	\$ 0
Operating	52,561	45,384	7,177	7,177	0
Total	<u>180,000</u>	<u>\$ 150,513</u>	<u>\$ 29,487</u>	<u>\$ 29,487</u>	<u>\$ 0</u>

Payments received thru September 30, 2007	180,000
In kind match	0
Balance remaining on contract	<u>\$ 0</u>

Grant Receivable	\$ 0
Advance Balance	<u>0</u>
Carryover	<u>\$ 0</u>

There were no prior year audit findings to report relating to this grant.

SEE AUDITOR'S REPORT

GOODELL,  
PORTER,  
SANCHEZ &  
BRIGHT, LLP

C E R T I F I E D  
P U B L I C  
A C C O U N T A N T S

JOHN L. GOODELL, CPA  
VIRGINIA K. PORTER, CPA  
BEVERLY A. SANCHEZ, CPA  
SUZY H. BRIGHT, CPA  
RICHARD J. GOODELL, CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
California Coalition Against Sexual Assault  
Sacramento, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of California Coalition Against Sexual Assault as of and for the year ended September 30, 2008, which collectively comprise the California Coalition Against Sexual Assault's basic financial statements and have issued our report thereon dated March 27, 2009.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered California Coalition Against Sexual Assault's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the California Coalition Against Sexual Assault's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the California Coalition Against Sexual Assault's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the California Coalition Against Sexual Assault's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the California Coalition Against Sexual Assault's financial statements that is more than inconsequential will not be prevented or detected by the California Coalition Against Sexual Assault's internal control.

GOODELL,  
PORTER,  
SANCHEZ &  
BRIGHT, LLP

C E R T I F I E D  
P U B L I C  
A C C O U N T A N T S

JOHN L. GOODELL, CPA  
VIRGINIA K. PORTER, CPA  
BEVERLY A. SANCHEZ, CPA  
SUZY H. BRIGHT, CPA  
RICHARD J. GOODELL, CPA

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133

Board of Directors  
California Coalition Against Sexual Assault  
Sacramento, California

Compliance

We have audited the compliance of California Coalition Against Sexual Assault with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2008. California Coalition Against Sexual Assault's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of California Coalition Against Sexual Assault's management. Our responsibility is to express an opinion on California Coalition Against Sexual Assault's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about California Coalition Against Sexual Assault's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides reasonable basis for our opinion. Our audit does not provide a legal determination of California Coalition Against Sexual Assault's compliance with those requirements.

## FINDINGS AND QUESTIONED COSTS SECTION

CALIFORNIA COALITION AGAINST SEXUAL ASSAULT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
SEPTEMBER 30, 2008

---

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Reporting condition(s) identified not considered to be material weaknesses? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

*Federal Awards*

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Reporting condition(s) identified not considered to be material weaknesses? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133 ☐ Yes ☒ No

Identification of major programs

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.136	Injury Prevention and Control Research and State Community Based Programs

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

CALIFORNIA COALITION AGAINST SEXUAL ASSAULT  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED SEPTEMBER 30, 2008

---

There were no findings or recommendations considered reportable conditions determined as a result of our audit of California Coalition Against Sexual Assault for the year ended June 30, 2007.